

# Exhibit 23

Document Date	Name of offsetting account	Costs	Additive Rate	Total	Ref. document name	Reason
	Construction of access road to site	\$7,918.12	272.34%	\$29,482.33	Labor Costs	An access road was built to allow repair contractors to access site, stage equipment and materials. Road was constructed with NPBL personnel, Photos attached Ballast, accounted for on NPBL road tab
		\$10,444.69	5.00%	\$10,966.92	Vulcan Materials 42644587 \$10,444.69	
		\$20,260.94	5.00%	\$21,273.99	Vulcan Materials 42657234 \$20,260.94	
November	DIAMONDBACK SIGNAL	\$6,761.02		\$6,761.02	Diamondback Signal #1068-24M	
December	DIAMONDBACK SIGNAL	\$14,018.60		\$14,018.60	Diamondback Signal# 1068-25A	
January	DIAMONDBACK SIGNAL	\$2,813.40		\$2,813.40	Diamondback Signal# 1068-25B	
February	DIAMONDBACK SIGNAL	\$2,742.12		\$2,742.12	Diamondback Signal# 1068-25C	
1/31/2025	DOREY ELECTRIC	\$17,714.00		\$17,714.00	DOREY ELECTRIC	install new 4" conduit under the railway bridge
9/6/2024	EASTERN METAL WORKS LLC	\$1,323.00		\$1,323.00	Eastern Metal Works #3194 \$1323	Eastern Metal works is the bridge contractor we use for regular maintenance and trouble calls. Their assistance was required by PCL to disconnect several power lines around bridge Contractor operating bridge in non-automation
11/10/2024	EASTERN METAL WORKS LLC	\$1,587.60		\$1,587.60	Eastern Metal Works #3244 \$1587.60	
12/1/2024	EASTERN METAL WORKS LLC	\$7,814.20		\$7,814.20	Eastern Metal Works #3262 F09015 \$7,814.20	
1/15/2025	EASTERN METAL WORKS LLC	\$9,757.91		\$9,757.91	Eastern Metal Works #3276 \$9,757.91	
2/18/2025	EASTERN METAL WORKS LLC	\$13,990.76		\$13,990.76	Eastern Metal Works #3298 \$13,990.76	
June	HARDESTY & HANOVER LLC	\$169,657.97		\$169,657.97	Hardesty & Hanover 06498.01-01 \$169,657.97	Hardesty & Hanover are the Engineers overseeing repairs to our bridge. They are designing the permanent repairs and reviewing/approving the temporary design repairs submitted by PCL
July	HARDESTY & HANOVER LLC	\$133,454.00		\$133,454.00	Hardesty & Hanover 06498.01-02 \$133,454.00	
August	HARDESTY & HANOVER LLC	\$92,722.51		\$92,722.51	Hardesty & Hanover 06498.01-03 \$92,722.51	
Sept	HARDESTY & HANOVER LLC	\$50,985.41		\$50,985.41	Hardesty & Hanover 06498.01-04 \$50,985.41	
October	HARDESTY & HANOVER LLC	\$44,825.96		\$44,825.96	Hardesty & Hanover 06498.01-05 \$44,825.96	
Nov.	HARDESTY & HANOVER LLC	\$25,643.70		\$25,643.70	Hardesty & Hanover 06498.01-06 \$25,643.70	
1130-01102025	HARDESTY & HANOVER LLC	\$5,425.03		\$5,425.03	Hardesty & Hanover 06498.01-07 \$5,425.03	
January	HARDESTY & HANOVER LLC	\$6,176.00		\$6,176.00	Hardesty & Hanover 06498.01-08 \$6,176.00	
Feb	HARDESTY & HANOVER LLC	\$4,707.79		\$4,707.79	Hardesty & Hanover 06498.01-09 \$4,707.79	
Mar	HARDESTY & HANOVER LLC	\$879.50		\$879.50	Hardesty & Hanover 06498.01-10 \$879.50	
April/May	HARDESTY & HANOVER LLC	\$660.00		\$660.00	Hardesty & Hanover 06498.01-11 \$660.00	
Jun	HARDESTY & HANOVER LLC	\$941.50		\$941.50	Hardesty & Hanover #06498.01-12 \$941.50	
Jun	HARDESTY & HANOVER LLC	\$4,055.00		\$4,055.00	Hardesty & Hanover 06498.00-02 \$4,055.pdf	
Aug	HARDESTY & HANOVER LLC	\$4,788.00		\$4,788.00	Hardesty & Hanover 06498.00-03 \$4,788.pdf	
June	PCL CIVIL CONSTRUCTORS INC	\$271,780.34		\$271,780.34	PCL 5521002-41 \$271,780.24	
June	PCL CIVIL CONSTRUCTORS INC	\$29,217.28		\$29,217.28	PCL 5521002-49 \$29,217.26	
July	PCL CIVIL CONSTRUCTORS INC	\$1,150,040.45		\$1,150,040.45	PCL 5521002-48 \$1,150,040.45	
Aug	PCL CIVIL CONSTRUCTORS INC	\$1,200,865.67		\$1,200,865.67	PCL 5524004-004 \$1,200,865.67	
Sept	PCL CIVIL CONSTRUCTORS INC	\$1,184,763.10		\$1,184,763.10	PCL 5524004-005 \$1,184,763.10	
Oct	PCL CIVIL CONSTRUCTORS INC	\$4,581,044.35		\$4,581,044.35	PCL 5524004-006 \$4,581,044.25	
Nov	PCL CIVIL CONSTRUCTORS INC	\$783,075.66		\$783,075.66	PCL 5524004-007 \$783,075.66	
Dec	PCL CIVIL CONSTRUCTORS INC	\$1,074,252.56		\$1,074,252.56	PCL 5524004-008	
Jan	PCL CIVIL CONSTRUCTORS INC	\$1,632,440.06		\$1,632,440.06	PCL 5524004-009	
Feb	PCL CIVIL CONSTRUCTORS INC	\$719,259.08		\$719,259.08	PCL 5524004-010	
Mar	PCL CIVIL CONSTRUCTORS INC	\$480,846.87		\$480,846.87	PCL 5524004-011	
Apr	PCL CIVIL CONSTRUCTORS INC	\$345,137.06		\$345,137.46	PCL 5524004-012	
May	PCL CIVIL CONSTRUCTORS INC	\$76,661.00		\$76,661.00	PCL 5524004-013	
June	PCL CIVIL CONSTRUCTORS INC	\$274,285.60		\$274,285.60	PCL 5524004-014	
8/26/2024	Rail	\$21,539.70	5.00%	\$22,616.69	Cliffs Rail 901137403 \$21,1529	Rail ordered to replace damage rail on mainline bridge
9/5/2024	STELLA JONES CORPORATION	\$81,550.64	5.00%	\$85,628.17	STELLA-JONES #90287358 \$81,550.64	Bridge Ties and side rails ordered to replace damaged ties and rails on bridge, ordered through parent company Norfolk Southern
11/21/2024	Burnett & Sons, Inc.	\$96,592.80		\$96,592.80	Burnett Construction \$7523 \$96,592.80	Contractor hired to install rail and cross ties
5/22/2025	Burnett & Sons, Inc.	\$24,763.20		\$24,763.20	Burnett Construction #9618 \$24,763.20	Contractor hired to install rail and cross ties
5/12/2025	Custom Panel & Controls, LLC	\$3,000.00		\$3,000.00	Invoice #11404: 1813-1 Berkley Signal Lo	For servies provided for bridge repair work - troubleshoot signals with Diamondback Signal - Feb 9-18, 2025
	Metro Wire Invoice	\$8,169.40	5.00%	\$8,577.87	Metro Wire Invoice_1009494 F09015 \$8,169.40	Replacement of control wire, the 2 year old wire go hung up while operating the bridge in creep mode, which is required because repairs are not complete, at normally speed this would have not happened
2/4/2025	Wesco (wire for bridge)	\$3,488.00		\$3,488.00	#193469	
	Train and Engine Employees	\$128,121.81	185.01%	\$365,159.97	Attached Train and Engine pay spreadsheet	Additional crew time used for all diversion trains and additional moves related to MLB incident
	Yardmasters	\$191,259.85	185.01%	\$545,109.70	Attached Yardmaster pay spreadsheet	
	Maintenance of Way Employees	\$47,502.57	272.34%	\$176,871.05	Attached MOW bridge op spreadsheet	Maintenance of Way additional crew time associated with MLB incident minus building the road
	Utility Men	\$35,869.73	185.01%	\$102,232.31		
		\$15,107,595.50		\$15,922,877.46		